### FISCAL IMPACT OF PROPOSED LEGISLATION

Seventy-Sixth Oregon Legislative Assembly – 2011 Regular Session Legislative Fiscal Office

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#### **Measure Description:**

For purposes of allowance of tax credits for energy facilities, provides that first year in which transferee may claim tax credit is tax year in which transferee files completed application for final certification or, in case of certain credits for renewable energy facilities, year in which transferee pays for credit, if later.

#### Government Unit(s) Affected:

Department of Energy

Analysis:

## The proposed legislation has been determined to have

# MINIMAL EXPENDITURE IMPACT

on state or local government.

While this individual measure has a "Minimal" fiscal impact, an agency may incur a net fiscal impact greater than minimal depending on the cumulative impact of all measures enacted into law that affect the agency.